

Significant Provisions of State Unemployment Insurance Laws, January 2, 1978

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State	BENEFITS									COVERAGE	TAXES		
	Qualifying wage or employment (number x wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) ^{1,3}	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit weeks for total unemployment ⁷		Size of firm (1 worker in specified time and/or size of payroll) ¹⁶	1977 Tax rates (percent of wages) ⁹	
				Min.	Max.		Proportion of base-period wages ⁶	Min ⁸				Max.	Min.
Ala.	1-1/2 x hqw; not less than \$522	0	1/24	\$15	\$90	\$6	1/3	11+	26	20 weeks	⁹ 0.5	⁹ 4.0	
Alaska	\$750; \$100 outside HQ	1	2.3-1.1% of annual wages, + \$10 per dep. up to \$30	18-28	90-120	Greater of \$10 or 1/2 basic wba	⁶ 34-31%	14	28	Any time	⁹ 2.3	⁹ 4.8	
Ariz.	1-1/2 x hqw; \$375 in HQ	1	1/25	15	85	\$15	1/3	12+	26	20 weeks	0.1	3.6	
Ark.	30; wages in 2 quarters	1	1/26 up to 66-2/3% of State aww	15	100	2/5	1/3	10	26	10 days	0.5	4.4	
Calif.	\$750	1	1/24-1/31	30	104	\$18	1/2	⁷ 12+-15	⁷ 26	Over \$100 in any quarter	⁹ 1.4	4.9	
Colo.	30	1	60% of 1/13 of claimant's hqw up to 60% of State aww	25	122	1/4 wba	1/3	7+-10	26	13 weeks	1.8	3.6	
Conn.	40; or 1-1/2 x hqw	0	1/26, up to 60% of State aww + \$5 per dep. up to 1/2 wba	15-20	122-183	1/3 wages	3/4	⁷ 26	⁷ 26	13 weeks	1.5	6.0	
Del.	36	0	1/26, up to 63% of State aww ¹⁴ /	20	140	Greater of \$10 or 30% of wba	1/2	17	26	20 weeks	1.6	4.5	
D.C.	1-1/2 x hqw; not less than \$450; \$300 in 1 quarter	1	1/23 up to 66-2/3% of State aww + \$1 per dep. up to \$3	13-14	⁴ 160	2/5 wba	1/2	17+	34	Any time	2.7	2.7	
Fla.	20 weeks employment at average of \$20 or more	1	1/2 claimant's aww	10	82	\$5	1/2 weeks employment	10	26	20 weeks	1.1	4.5	
Ga.	1-1/2 x hqw	² 1	1/25+\$1.00	27	90	\$8	1/4	9	26	20 weeks	.06	4.7	
Hawaii	30; 14 weeks employment	¹⁰ 1	1/25 up to 66-2/3% of State aww	5	126	\$2	Uniform	⁷ 26	⁷ 26	Any time	⁹ 3.5	⁹ 3.5	

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				Min.	Max.		Proportion of base-period wages ⁶	Min. ⁸					
Idaho	1-1/4 x hqw; not less than \$520.01; \$416.01 in 1 quarter; wages in 2 quarters	1	1/26 up to 60% of State aww.	\$17	\$110	1/2 wba	Weighted schedule of bpw in relation to hqw	10	26	20 weeks or \$300 in any quarter	⁹ 0.9	⁹ 4.0	
Ill.	\$1,000; \$275 outside HQ	¹⁰ 1	⁴ claimant aww up to 50% of State aww ¹³	15	116-138	\$7	Uniform	26	26	20 weeks	0.1	4.0	
Ind.	1-1/4 x hqw; not less than \$500; \$300 in last 2 quarters	1	4.3% of high quarter wage credits	35	74-124	20% of wba from other than BP employer	1/4	4+	26	20 weeks	0.3	3.3	
Iowa	\$600; \$400 in 1 quarter and \$200 in another	0	1/20 up to 66-2/3% of State aww	20	124	\$15 + 1/2 wages	1/2	10	39	20 weeks	⁹ 0.9	⁹ 4.9	
Kans.	30; wages in 2 quarters	1	1/25 up to 60% of State aww	27	109	\$8	1/3	10	26	20 weeks	0	3.6	
Ky.	1-3/8 x hqw; 8 x wba in last 2 quarters; \$250 in 1 quarter	0	1/23 up to 50% of State aww	12	94	1/5 wages	1/3	15	26	20 weeks	2.7	4.2	
La.	30	¹⁰ 1	1/20-1/25 ^{14/}	10	130	1/2 wba	2/5	12	28	20 weeks	0.4	3.0	
Maine	\$900; \$250 in each of 2 quarters	0	1/22 up to 52% of State aww +\$5 per dep. to 1/2 wba	12-17	86-129	\$10	1/3	11+25	26	20 weeks	2.7	5.3	
Md.	1-1/2 x hqw; \$192.01 in 1 quarter; wages in 2 quarters	0	1/24 + \$3 per dep. up to \$12	10-13	⁴ 89	\$10	Uniform	26	26	Any time	2.8	3.6	
Mass.	30; not less than \$1,200	1	1/21-1/26 up to 57.5% of State aww, + \$6 per dep. up to 1/2 wba ³	12-18	115-173	40% not less than \$10 nor more than \$30	36%	9+30	30	13 weeks	3.9	5.1	
Mich.	14 weeks employment at \$25.01 or more	0	60% of claimant's aww up to \$97 with variable max. for claimants with dep. ³	⁴ 16-18	97-136	Up to 1/2 wba ⁵	3/4 weeks employment	11	26	20 weeks or \$1,000 in CY	0.8	6.6	
Minn.	15 weeks employment at \$50 or more	¹⁰ 1	<u>13/</u>	18	122	\$25	7/10 weeks employment	13	26	20 weeks ¹⁷	⁹ 1.0	⁹ 7.5	
Miss.	36; \$160 in 1 quarter; wages in 2 quarters	1	1/26	10	80	\$5	1/3	12	26	20 weeks	2.1	2.7	

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							Proportion of base-period wages ⁶	Min. ⁸				
				Min.	Max.							
Mo.	30 x wba; \$300 in 1 quarter; wages in 2 quarters	¹⁰ 1	1/20	\$15	\$85	\$10	1/3	8-13+	26	20 weeks	0.5	3.2
Mont.	1-1/2 x hqw	1	1/26 up to 60% of State aww	12	104	1/2 wages in excess of 1/4 wba	Weighted schedule of bpw in relation to hqw	12	26	Over \$500 in current or preceding year	3.1	3.1
Neb.	\$600; \$200 in each of 2 quarters	1	1/19-1/23	12	90	Up to 1/2 wba	1/3	17	26	20 weeks	0.1	3.7
Nev.	1-1/2 x hqw	0	1/25, up to 50% of State aww	16	100	1/4 wages	1/3	11	26	\$225 in any quarter	⁹ 1.1	⁹ 3.5
N.H.	\$1,200; \$300 in each of 2 quarters	0	2.3-1.2% of annual wages	21	102	1/5 wba	Uniform	26	26	20 weeks	.15	4.0
N.J.	20 weeks employment at \$30 or more; or \$2,200	¹⁰ 1	66-2/3% of claimant's aww up to 50% of State aww	20	110	Greater of \$5 or 1/5 wba	3/4 weeks employment	15	26	\$1,000 in any year	⁹ 1.2	⁹ 6.2
N.Mex.	1-1/4 x hqw	1	1/26; not less than 10% nor more than 50% of State aww	18	90	1/5 wba	3/5	18+	30	20 weeks or \$450 in any quarter	1.5	4.2
N.Y.	20 weeks employment at average of \$40 or more ¹¹	^{2,12} 1	67-50% of claimant's aww	25	115 ¹⁴	(12)	Uniform	26	26	\$300 in any quarter	1.5	5.2
N.C.	1-1/2 x hqw; not less than \$565.50; \$150 in 1 quarter	1	1/26 up to 66-2/3% of State aww	15	112	1/2 wba	1/3 bpw	13	26	20 weeks	.5	4.7
N.Dak.	40; wages in 2 quarters	1	1/26 up to 67% of State aww	15	115	1/2 wba	(6)	18	26	20 weeks	1.3	5.0
Ohio	20 weeks employment at \$20 or more	¹⁰ 1	1/2 claimant's aww + d.a. of \$1-\$59 based on claimant's aww and number of dep. <u>3/17/</u>	10-16	111-175	1/5 wba	20 x wba + wba for each credit week in excess of 20	20	26	20 weeks	1.1	4.8
Okla.	1-1/2 x hqw; not less than \$1,000 in BP; \$6,000	1	1/25 up to 55% of State aww ^{14/}	16	101	\$7	1/3	10+	26	20 weeks	1.2	2.7
Oreg.	18 weeks employment at average of \$20 or more; not less than \$700	1	1.25% of bpw up to 55% of State aww	30	112	1/3 wba	1/3	9	26	18 weeks or \$225 in any quarter	⁹ 2.6	⁹ 4.0

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				Min.	Max.		Proportion of base-period wages ⁶	Min. ⁸					Max.
Pa.	32 + -36; \$120 in HQ and \$440 in BP; at least 20% of bpw outside HQ	0	1/20-1/25 up to 66-2/3% of State aww + \$5 for 1 dep; \$3 for 2d	\$13-18	\$143-151	Greater of \$6 or 40% wba	Uniform	30	30	Any time	1.0	4.0	
P.R.	21 + -30; not less than \$280; \$75 in 1 quarter; wages in 2 quarters	1	1/15-1/26; up to 60% of State aww	7	64	wba	Uniform	20	20	Any time	2.95	3.45	
R.I.	20 weeks employment at \$46 or more; or \$2,760	2 ¹	55% of claimant's aww up to 60% of State aww, + \$5 per dep. up to \$20	26-31	106-126	\$5	3/5 weeks employment	12	26	Any time	1.2	5.0	
S.C.	1-1/2 x hqw; not less than \$300; \$180 in 1 quarter	1	1/26 up to 66-2/3% of State aww	10	111	1/4 wba	1/3	10	26	20 weeks	1.3	4.1	
S.Dak.	\$400 in HQ; 10 x wba outside HQ	1	1/22 up to 62% of State aww	19	96	1/2 wages up to 1/2 wba	1/3	10+	26	20 weeks		2.7	
Tenn.	36; \$338.01 in 1 quarter	1	1/26	14	95	\$20	1/3	12	26	20 weeks	.75	4.0	
Tex.	1-1/2 x hqw; not less than \$500 or 2/3 FICA tax base	10 ¹	1/25 ¹⁷	15	84	Greater of \$5 or 1/4 wba	27%	9	26	20 weeks	0.1	4.0	
Utah	19 weeks employment at \$20 or more; not less than \$700	1	1/26 up to 65% of State aww	10	119	Lesser of \$12 or 1/2 wba from other than regular employer	Weighted schedule of bpw in relation to hqw	10-22	36	\$140 in CQ in current or preceding CY	1.5	2.9	
V.I.	26+-30; not less than \$99 in 1 quarter and wages in 2 quarters	1	1/23-1/25	15	82	1/4 wages in excess of \$5	Uniform	26	26	Any time	2.7	2.7	
Vt.	20 weeks employment at \$35 or more	1	1/2 claimant's aww for highest 20 weeks up to 60% of State aww	18	102	\$15 + \$3 for each dep. up to \$15	Uniform	26	26	20 weeks	1.0	4.1	
Va.	36; wages in 2 quarters	10 ¹	1/25	28	110	Greater of 1/3 wba or \$10	1/3	12	26	20 weeks	.85	2.7	
Wash.	\$1,650 ¹⁵	1	1/25 of average of 2 highest quarter wages up to 55% of State aww	17	119	\$5 + 1/4 wages	1/3	8+-23+	30	Any time	3.0	3.0	

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				Min.	Max.		Proportion of base-period wages ⁶	Benefit weeks for total unemployment ⁷		Min.	Max.	
								Min. ⁸				Max.
W.Va.	\$700	2 ¹	1.9-0.8% of annual wages up to 66-2/3% of State aww	14	139	\$25	Uniform	26	26	20 weeks	0	3.3
Wisc.	15 weeks employment; average of \$48.01 or more with 1 employer	0	50% of claimant's aww up to 66-2/3% of State aww	25	135	Up to 1/2 wba	8/10 weeks employment	1-13+	34	20 weeks	0.5	5.7
Wyo.	1-6/10 x hqw; not less than \$600 in 1 quarter	1	1/25 up to 55% of State aww	24	111	Greater of \$15 or 25% wba	3/10	11-24	26	\$500 in current or preceding yr	.89	3.59

¹ Weekly benefit amount abbreviated in columns and footnotes as wba; base period, BP; base-period wages, bpw; high quarter, HQ; high-quarter wages, hqw; average weekly wage, aww; benefit year, BY; calendar quarter, CQ; calendar year, CY; dependent, dep.; dependents allowances, da.; minimum, min.; maximum, max.

² Unless otherwise noted, waiting period same for total or partial unemployment. N.Y., 2-4 weeks; W.Va., no waiting period required for partial unemployment. Waiting period may be suspended if Governor declares State of emergency following disaster, N.Y., R.I. In Ga. no waiting week if claimant unemployed not through own fault.

³ When States use weighted high-quarter, annual-wage, or average weekly-wage formula, approximate fractions or percentages figured at midpoint of lowest and highest normal wage brackets. When da provided, fraction applies to basic wba. In States noted variable amounts above max. basic benefits limited to claimants with specified number of dep. and earnings in excess of amounts applicable to max. basic wba. In Ind. da. paid only to claimants with earnings in excess of that needed to qualify for basic wba and who have 1-4 depts. In Mich. and Ohio claimants may be eligible for augmented amount at all benefit levels but benefit amounts above basic max. available only to claimants in dependency classes whose aww are higher than that required for max. basic benefit. In Mass. for claimant with aww in excess of \$66 wba computed at 1/52 of 2 highest quarters of earnings or 1/26 of highest quarter if claimant had no more than 2 quarters work.

⁴ When 2 amounts given, higher includes da. Higher for min. wba includes max. allowance for one dep.; Mich. for 1 dep. child or 2 dep. other than a child. In D.C. and Md., same max. with or without dep.

⁵ In computing wba for partial unemployment, in States noted full wba paid if earnings are less than 1/2 wba; 1/2 wba if earnings are 1/2 wba but less than wba.

⁶ With exception of N.Dak., States noted have weighted schedule with percent of benefits based on bottom of lowest and highest wage brackets. In N.Dak., 18, 22, and 26 weeks, depending on amount of BP earnings.

⁷ Benefits extended under State program when unemployment in State reaches specified levels: Calif., Hawaii, by 50%; Conn. by 13 weeks. In P.R. benefits extended by 32 weeks in certain industries, occupations or establishments when special unemployment situation exists. Benefits also may be extended during periods of high unemployment by 50%, up to 13 weeks, under Federal-State Extended Compensation Program.

⁸ For claimants with min. qualifying wages and min. wba. When two amounts shown, range of duration applies to claimants with min. qualifying wages in BP; longer duration applies with min. wba; shorter duration applies with max. possible concentration of wages in HQ; therefore highest wba possible for such BP earnings. Wis. determines entitlement separately for each employer. Lower end of range applies to claimants with only 1 week of work at qualifying wage; upper end to claimants with 15 weeks or more of such wages.

⁹ Represents min.-max. rates assigned employers in CY 1977. Ala., Alaska, N.J. require employee taxes. Contributions required on wages up to \$6,000 in all States except N.J., \$6,200; Iowa, \$6,500; Nevada, \$6,900; Minn., \$7,500; Oreg., \$8,000; Wash., \$8,400; Hawaii, \$9,300; Idaho and Utah, \$9,600; Alaska, \$10,000; P.R., all wages.

¹⁰ Waiting period compensable if claimant entitled to 12 consecutive weeks of benefits immediately following, Hawaii; unemployed at least 6 weeks and not disqualified, La.; after 9 consecutive weeks benefits paid, Mo.; when benefits are payable for third week following waiting period, N.J.; after benefits paid 4 weeks, Tex., Va.; after any 4 weeks in BY, Minn.; after 3d week unemployment, Ill.; after 3d week of total unemployment, Ohio.

¹¹ Or 15 weeks in last year and 40 weeks in last 2 years of aww of \$30 or more, N.Y.

¹² For N.Y., waiting period is 4 effective days accumulated in 1-4 weeks; partial benefits 1/4 wba for each 1 to 3 effective days. Effective days: fourth and each subsequent day of total unemployment in week for which not more than \$95 is paid.

¹³ To 60% State aww if claimant has nonworking spouse; 66-2/3% if he had dep. child, Ill.; 60% of first \$85, 40% of next \$85, 50% of balance. Max. set at 60% until July 1, 1978, 64% until July 1, 1979, and 66-2/3% thereafter, Minn.

¹⁴ Up to 66-2/3% of State aww, La. Beginning July 1, 1978, 66-2/3%, Del.; July 1, 1978, 58%; July 1, 1979, 62%; and July 1, 1980, 66-2/3%, Okla. Effective September 4, 1978, \$125, N.Y.

¹⁵ In addition to total wages of \$1,550, claimant also must have either (1) 16 weeks of employment with wages of 15% of average wage or (2) 600 hours of employment.

¹⁶ \$1,500 in any CQ in current or preceding CY unless otherwise specified.

¹⁷ Max. amount adjusted annually: by same percentage increase as occurs in State aww (Ohio) by \$7 for each \$10 increase in average weekly wage of manufacturing production workers (Texas).